

original intent. This authority is a statewide authority and it has statewide implications. But since only one city has seen fit to utilize what, in my view, is an overbroad interpretation of the statute, it is necessary that we briefly peruse ordinances number 30062, 30063 passed by the City Council of Omaha. I ask you to consider the impact of 30063 designated and titled occupation privilege tax on employees. It proposes to withhold \$2.00 per month from the pay check of each person employed in that city. \$24.00 a year is extracted from the bank teller and the bank president alike. The carryout employee at the local grocery store and the store manager contribute equally in dollars to support city government. That nurses aide, striving to help keep her family's financial ship afloat, is assessed at the same rate as her physician employer or a hospital administrator. This method of taxation that fails to take into consideration a citizen's ability to pay a tax is certainly regressive. Ordinance 30062 is equally ill-advised, although for different reasons. It would require each business in Omaha to contribute to the city coffers \$2.00 per month to each person it employs. I think every one in this state recognizes that agriculture is now and will continue to be our number one industry. Efforts, however, to entice business and commerce to the state are needed to strike an appropriate balance for all of our citizens. Economic development, as the Governor told this body two weeks ago, is a highly competitive area. We spend millions of dollars annually attempting to equip teams of talented people who go outside our state to entice new businesses. These people have done an admirable job in seeing the merits of locating in Nebraska. This ordinance 30063 will hang a burden on these teams that will be hard if not impossible to overcome. Picture, if you will, a company considering opening a plant in Nebraska which learns that should you decide to locate in Omaha you will be assessed \$2400 annually for the privilege of bringing to that city 100 new jobs. We can't have it both ways. We must either encourage economic development or abandon it by turning our heads when local subdivisions attempt to enact proposals similar to this. In the handout on your desk are two letters from business enterprises in Omaha. One made a recent decision to bring 300 new jobs to that city. The